



**TWENTY-SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
CAMDEN, LACLEDE, AND MILLER COUNTIES**

**From The Office Of State Auditor
Claire McCaskill**

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AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

January 2003

The following audit report presents our findings and recommendations for certain municipal divisions of the Twenty-Sixth Judicial Circuit. During our audit, we identified accounting records, controls, and certain management practices which we believe could be improved. The municipal divisions in which specific findings and recommendations were noted are listed below:

City of Eldon	pages 5-9
Village of Four Seasons	pages 9-10
City of Iberia	pages 10-12
City of Lake Ozark	pages 12-19
City of Lebanon	pages 19-21
City of Linn Creek	pages 21-22
City of Osage Beach	pages 22-25
Village of Sunrise Beach	pages 25-27

We had no findings or recommendations for the city of Camdenton Municipal Division.

All reports are available on our website: www.auditor.state.mo.us

YELLOW SHEET

TWENTY-SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
CAMDEN, LACLEDE, AND MILLER COUNTIES

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Presiding Judge
and
Municipal Judges
Twenty-Sixth Judicial Circuit

We have audited certain operations of the municipal divisions of the Twenty-Sixth Judicial Circuit in Camden, Laclede, and Miller counties. The scope of this audit included, but was not necessarily limited to, the municipal divisions' two fiscal years ended 2002 or 2001. The objectives of this audit were to:

1. Determine the internal controls established over the financial transactions of the various municipal divisions.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable legal provisions.
4. Follow up on action taken by the municipal divisions on findings in our prior audit report.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the municipal divisions.

As part of our audit, we assessed the controls of the various municipal divisions to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our audit was limited to the specific matters described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the municipal divisions' management and was not subjected to the procedures applied in the audit of those divisions.

The accompanying Management Advisory Report presents our findings arising from our audit of the municipal divisions of the Twenty-Sixth Judicial Circuit in Camden, Laclede, and Miller counties.



Claire McCaskill
State Auditor

August 2, 2002 (fieldwork completion date)

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MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

TWENTY-SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
CAMDEN, LACLEDE, AND MILLER COUNTIES
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. City of Eldon Municipal Division
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- A. The municipal division has not implemented adequate procedures to follow up on outstanding checks and bonds held for over one year. As of December 31, 2001, the balance of the municipal division's bond escrow account included bond receipts totaling \$3,294 which had been held in excess of one year. In addition, outstanding checks totaling \$365 had remained in the court's bond account in excess of one year. Our review of selected case files noted bond receipts that should have been forfeited and monies paid over to the city treasurer, bond receipts that should have been applied to fine and costs, and bond receipts that should have been refunded.

An attempt should be made to determine the proper disposition of these monies. A review should be made of all cases to ensure that monies are properly distributed to the city, state, or third party to whom a refund is due. In addition, outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If payees cannot be located, Sections 447.550 through 447.585, RSMo 2000, which relate to unclaimed property, should be used to disburse these monies.

- B. During our review, we noted the following concerns related to documentation of case dispositions:

1. A schedule which specifies the offenses which may be paid at the Violations Bureau (VB) and the amount of fines and costs to be imposed for each offense has been formally established by court order pursuant to Section 479.260, RSMo 2000. However, amounts collected by the Court Administrator at the VB do not always agree to the VB schedule.

The Court Administrator does not have the authority to impose fines and costs except in those offenses and amounts formally established by the Municipal Judge in the VB schedule. The Court Administrator should ensure that amounts collected at the VB are in agreement with the fine and cost schedule established by the judge.

2. The Municipal Judge does not always initial or sign the court docket to indicate approval of the case disposition. In addition, the Prosecuting Attorney does not always initial or sign the case file to document approval of a ticket's amendment or dismissal.

To ensure the proper disposition of all cases has been entered in the court records, the Municipal Judge should review each court docket and sign the docket to indicate approval of the recorded dispositions. In addition, the Prosecuting Attorney should sign all amended and dismissed case files.

C. We noted the following concerns related to accounts receivable:

1. The municipal division allows defendants to pay fines and costs over a period of time. Until December 2001, the Court Administrator maintained a monthly listing of cases with balances due. This listing had not been maintained since December 2001. The municipal division's accounts receivable balance exceeded \$67,000 as of December 31, 2001. Our review of this listing and selected case files noted that some amounts per the listing were not in agreement with individual case files and some warrants were not properly placed on the Missouri Uniform Law Enforcement System (MULES).

Without an accurate and current listing of cases with balances due, the court cannot be assured procedures to follow-up on amounts owed to the municipal division are applied on a timely basis.

2. At December 2001, the listing of accounts receivable contained cases dating back as far as 1984. Of the total due at December 2001, approximately \$13,000 is more than 5 years old.

The court should consider writing off any accounts receivable which are deemed to be uncollectible. All delinquent accounts should be reviewed and those which are deemed to be uncollectible should be written off after review and approval by the Municipal Judge.

D. We noted the following concerns related to traffic tickets, parking tickets, and complaint forms:

1. Neither the police department nor the municipal division maintains adequate records to account for traffic and parking tickets assigned and issued, and their ultimate disposition. The police department has a computer system where they enter traffic and parking tickets issued. The computer has the capability to list the tickets in numerical sequence; however, the list was incomplete and had some typographical errors. In addition, some traffic tickets included on the listing were not submitted to the municipal court for processing, because the police department sent these tickets directly to the Miller County Associate Court. The ticket listing does not indicate the disposition of these tickets and therefore, does not indicate these tickets went to another court.

Without a proper accounting of the numerical sequence and ultimate disposition of traffic and parking tickets, the police department and the municipal division cannot be assured that all traffic and parking tickets assigned and issued are properly submitted to the court. A log listing the ticket books assigned, each ticket number, the date issued, and the violator's name would ensure all tickets issued were submitted to the court for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each traffic and parking ticket should also be maintained to ensure all tickets have been accounted for properly.

2. Neither the police department nor the prosecutor uses complaint forms which are prenumbered by the printer. Complaint forms are manually numbered by the police department and recorded into a complaint log. The log includes the complaint number, the incident report number, and the officer's name. The police department issues prenumbered incident reports for all violations. The non-traffic incident reports and accompanying complaint forms are forwarded to the prosecutor for review and determination if charges should be filed. If charges are to be filed, the prosecutor's office prepares complaint and information forms which are then forwarded along with the complaint forms and incident reports to the Court Administrator. The complaint and information forms are not prenumbered, nor do they document the original complaint form number. The Court Administrator will assign a case number to the prosecutor's complaint and information form and issue a summons. If the prosecutor decides not to file charges, the prosecutor's office does not always forward the complaint forms and the incident reports to the Court Administrator. No log accounting for the complaint forms and their ultimate disposition has been established by the court.

To ensure all complaints are properly submitted to the court, prenumbered complaint forms should be issued and their numerical sequence accounted for properly. A log listing each complaint number, the date issued, and the violator's name would ensure all complaints issued were properly submitted to the court for processing, properly voided, or not prosecuted.

Conditions similar to B., C., and D. were also noted in our prior report.

WE RECOMMEND the city of Eldon Municipal Division:

- A. Perform a review of the bonds held and their related case files to determine the proper distribution of these monies. Dispose of unclaimed bonds in accordance with state law, and periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disbursed to the state's Unclaimed Property Section.

- B.1. Ensure the amounts collected at the VB are in agreement with the fine and cost schedule established by the judge.
 - 2. Require the Municipal Judge to review all court dockets for propriety and sign the dockets. In addition, the Prosecuting Attorney should initial or sign all amended and dismissed cases.
- C.1. Prepare accurate monthly listings of accounts receivable to assist in collection efforts. In addition, ensure all outstanding warrants are adequately posted and maintained on the MULES.
 - 2. Review amounts due to the court for collectibility. Uncollectible accounts receivable should be written off following review and approval by the Municipal Judge.
- D.1. Work with the police department to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all traffic and parking tickets assigned and issued.
 - 2. Request that the police department issue prenumbered complaint forms. In addition, work with the prosecutor's office to ensure all complaint forms are submitted to the municipal division and ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all complaints issued.

AUDITEE'S RESPONSE

The Municipal Judge and the Court Administrator provided the following responses:

- A. *Bonds currently remaining in the account in excess of one year are being reviewed and disbursed accordingly.*
- B.1. *All amendments were made with authorization from the Judge and/or the Prosecuting Attorney. In the future, this authorization will be documented or initialed by the Judge and/or the Prosecuting Attorney.*
 - 2. *Beginning in calendar year 2003, a signature line has been added to the docket for the Judge's signature. All amended or dismissed tickets will be presented to the Prosecuting Attorney for signature or initialing.*
- C.1. *We recognize this is somewhat of a problem. Beginning in the summer of 2001, the Court Administrator began working on preparing an accurate listing and following up on collections. In 2002, the city administration recognized that the court duties were a full-time job and this has allowed the Court Administrator more time to work on this area.*
 - 2. *Currently accounts are being reviewed.*

D. *The ordering of, maintenance of, and disbursement of all traffic and parking tickets are currently being handled by the record clerks within the police department. A meeting by and between the Chief of Police, both record clerks, and a sergeant commenced wherein it was determined that the new tickets made mandatory by the State of Missouri will be issued as of January 1, 2003. All old tickets will be boxed and properly secured and stored away for accountability during future audits. As of January 1, 2003, a change in procedure will be in effect wherein all new tickets will be kept under lock and key preventing officers from taking ticket books without informing the records clerk and ultimately ticket numbers being unaccounted for. All ticket books will be assigned to officers by one record clerk who will then be able to account for each and every ticket number. Further, the municipal division has ordered new prenumbered complaint forms that will be used as of January 1, 2003. This enables the Court Administrator to account for each and every complaint form whether or not it is processed through the municipal division or at the state level. All tickets forwarded to state will be copied and given to the Court Administrator for an accounting of that particular ticket number.*

The Court Administrator will talk to the Prosecuting Attorney ensuring that all future complaints, that will not be filed upon, are returned to the Court Administrator for proper filing for audit purposes.

2. Village of Four Seasons Municipal Division
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The Court Clerk accepts cash, checks, and money orders for the payment of fines, court costs, and bonds. The Court Clerk does not always issue receipt slips for monies received, nor is the composition of monies received reconciled to the composition of monies deposited. In addition, receipts are not always promptly posted to the cash control ledger maintained by the Court Clerk.

To provide assurance that all monies received have been properly deposited, a prenumbered receipt slip should be issued immediately for all monies received and the composition of monies received should be reconciled to the composition of monies deposited. In addition, receipts should be promptly posted to the cash control ledger to ensure that all monies received are accounted for properly.

WE RECOMMEND the village of Four Seasons Municipal Division issue prenumbered receipt slips immediately upon receipt of all monies, reconcile the composition of monies received to the composition of deposits, and promptly post all receipts to the cash control ledger.

AUDITEE'S RESPONSE

The Court Clerk provided the following response:

Since March 2002, receipt slips have been issued for all monies received. We will institute a procedure to reconcile the composition of the monies received to the composition of monies deposited.

3. City of Iberia Municipal Division

A. During our review, we noted the following concerns related to receipts:

1. The Court Clerk accepts cash, checks, and money orders for the payment of fines, court costs, bonds, and restitution. The Court Clerk does not always issue receipt slips for monies received. In addition, the Court Clerk does not always record the method of payment on the receipt slips which are issued and there is no independent comparison of the composition of receipt slips issued to amounts deposited.

To provide assurance all monies received have been properly deposited, a prenumbered receipt slip noting the method of payment should be issued immediately for all monies received and the composition of monies received should be reconciled to the composition of monies deposited.

2. Fines, court costs, and bonds are not deposited in the city treasury intact on a timely basis. Deposits to the city treasury are made approximately once a week. However, we noted receipts that were held for as long as six weeks. We also noted instances of deposits not including all receipts.

To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.

3. The Court Clerk maintains a receipt ledger for the fines and costs received. During our review of this receipt ledger, we noted that some receipts were not correctly recorded on the ledger. As a result, collections were not always disbursed correctly to the city and state and in one case a warrant was issued on a case that had been paid. To ensure that receipts are properly accounted for, all receipts should be accurately posted to the receipt ledger.

B. The Court Clerk does not maintain a bond ledger and does not prepare monthly listings of open items (liabilities). In addition, the city does not maintain any record of the balance of bonds being held in trust by the city. A bond ledger indicating the related case, date and amount of receipt, and date of disbursement

is necessary to ensure proper accountability over bonds. Monthly listings of open items are necessary to ensure proper accountability over open cases and to ensure bond monies held in trust by the city are sufficient to meet liabilities.

- C. Judgement information and distribution of amounts collected did not always agree with various court records such as the docket and ticket. Bonds receipted by the Court Clerk are immediately applied to fines and costs, prior to the disposition of the cases and the approval of the defendants or the judge. During a review of bonds receipted during our audit period, we noted several cases in which the bonds were applied to fines and costs by the Court Clerk, however, no disposition of the cases were noted on the actual tickets or on the subsequent appearance dockets, thus the cases were not brought before the judge for further review. For one particular case, we noted the judge ordered the bond to be forfeited, however, the bond had already been applied to fines and costs. In addition, we noted the disposition of one traffic ticket was not documented on the appearance docket for the original court date and the case was not carried forward to the subsequent appearance docket. The back of this ticket indicated payment was made after the subsequent court date.

To ensure the proper disposition has been entered in the court records, the Municipal Judge should ensure all cases are included on the appearance docket for his review. In addition, bond monies should be held in escrow until case disposition has been made and the Municipal Judge has approved the distribution of the bond monies.

Conditions similar to A., B., and C. were also noted in our prior report.

WE AGAIN RECOMMEND the city of Iberia Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received and record the method of payment on all receipt slips issued. In addition, the composition of monies received should be reconciled to the composition of deposits.
 2. Deposit receipts to the city treasury intact daily or when accumulated receipts exceed \$100.
 3. Post all receipts correctly to the receipt ledger.
- B. Maintain a bond ledger, prepare monthly listings of open items, and reconcile the listing to monies held in trust by the city.
- C. Accurately record the case judgment in the various case records and disburse bond monies only after case disposition has been made and the Municipal Judge has approved the distribution of the bond monies.

AUDITEE'S RESPONSE

The Court Clerk provided the following responses:

- A.1. We now issue prenumbered receipt slips for monies received and indicate the method of payment. The Mayor now reviews the reconciliation of receipt slips to deposits.*
- 2. We will implement this recommendation.*
- 3. We have implemented this and the Mayor's review should detect any receipting errors in a timely manner.*
- B. We have started maintaining a bond ledger. We will code bond receipts in the city accounting system and we will reconcile this balance to the bond ledger on a monthly basis.*
- C. Bonds are no longer disbursed before judgment has been made. We have now implemented individual case dockets that are prepared by the Judge to document case dispositions.*

4. City of Lake Ozark Municipal Division

A. During our review, we noted the following concerns related to bonds:

- 1. The municipal division has not implemented adequate procedures to follow up on outstanding checks and bonds held for over one year. As of December 31, 2001, the balance of the municipal division's bond escrow account included bond receipts totaling \$3,670 which had been held in excess of one-year. In addition, outstanding checks totaling \$1,977 had remained in the court's bond account in excess of one year.

An attempt should be made to determine the proper disposition of these monies. A review should be made of all cases to ensure that monies are properly distributed to the city, state, or third party to whom a refund is due. In addition, outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If payees cannot be located, Sections 447.550 through 447.585, RSMo 2000, which relate to unclaimed property, should be used to disburse these monies.

- 2. The police department and the Court Clerk perform all the duties related to the collection of bonds. Bonds collected by the police department are remitted to the Court Clerk on a daily basis. The Court Clerk is primarily responsible for the recording of the transactions, depositing and disbursing monies, and preparing bank reconciliations. As a result, the duties of

receiving and depositing monies are not adequately segregated from the recording of transactions. In addition, there is no supervisory review performed of the Court Clerk's functions.

To adequately safeguard against the possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing bond monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be supervisory review of the reconciliations between receipts and deposits and a review of the monthly account reconciliations.

3. The numerical sequence of bond forms is not accounted for properly. The police department uses prenumbered bond forms as a form of receipt. The police department maintains a bond log; however, our review noted that the bond log is incomplete and bond forms are not issued in numerical sequence. In addition, the Court Clerk does not maintain adequate records to account for the numerical sequence of the bond forms.

To ensure all bonds forms are accounted for properly, all bond forms should be entered into the bond log and the bond forms should be issued in numerical sequence. A log should be maintained documenting, but not limited to, the bond form number, the individual who posted the bond, the date the bond was received, and the amount of the bond.

- B. During our review, we noted the following concerns related to fine and cost receipts:

1. The municipal division has not implemented adequate procedures to follow up on outstanding checks held in the fine and cost bank account. As of December 31, 2001, outstanding checks totaling \$808 had remained in the fine and cost bank account in excess of one year. Some of these checks date back as far as 1990. In addition, we noted 11 checks written from the fine and costs account between 1992 and 1996 that were returned to the court as a result of incorrect addresses. These checks were never followed up on and the Court Clerk has maintained these checks in her desk.

An attempt should be made to determine the proper disposition of these monies. Outstanding or unclaimed checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If payees cannot be located, Sections 447.550 through 447.585, RSMo 2000, which relate to unclaimed property, should be used to disburse these monies.

2. Fine and cost receipts are not deposited to the fine and cost account on a timely basis. We noted deposits that were held for as long as ten days.

To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.

3. The Court Clerk deposits restitution monies and overpayments of fines and costs to the court's fine and cost bank account. Current control procedures provide for restitution and overpayments to be immediately disbursed to the applicable parties if the Court Clerk knows to whom the disbursement should be made and where to send the payment. If the Court Clerk is unable to determine to whom the disbursement should be made and where to send the payment, the monies remain in the fine and cost account. Prior to implementing these procedures, restitution monies were usually held in the account until paid in full. The December 31, 2001 balance in the court's fine and cost account included approximately \$3,873 in restitutions and overpayments which had not yet been disbursed to the appropriate parties. Monthly listings of open items (liabilities) are not prepared by the court.

A monthly listing of open items is necessary to ensure proper accountability over open cases and other amounts held in escrow and to ensure monies held in trust are sufficient to meet liabilities. An attempt should be made to determine the proper disposition of the monies held in the court's account and to ensure that the monies are properly distributed in a timely manner to the city, state, or third party to whom restitution or overpayment refund is due. If payees cannot be located, Sections 447.550 through 447.585, RSMo 2000, which relate to unclaimed property, should be used to disburse these monies.

4. The Court Clerk is primarily responsible for receiving, depositing and disbursing monies, recording of the transactions, and preparing bank reconciliations. As a result, the duties of receiving and depositing monies are not adequately segregated from the recording of transactions. In addition, there is no supervisory review performed of the Court Clerk's functions.

To adequately safeguard against the possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be supervisory review of the reconciliations between receipts and deposits and a review of the monthly account reconciliations.

- C. The municipal division allows defendants to pay fines and costs over a period of time; however, the Court Clerk does not maintain a control listing of cases with balances due. The Court Clerk does maintain individual payment agreements for those individuals with balances due to the court. The court system has the capability to generate listings of accounts receivable, including those cases which are in warrant status. The Court Clerk does not generate the listings or agree individual payment agreements to the system. At our request, a receivables listing was generated by the Court Clerk during June 2002. The total accounts receivable balance per this listing was approximately \$105,000, which included approximately \$87,000 for cases in warrant status. Our review of selected cases in warrant status noted several cases in which warrant forms were not completed by the Court Clerk and the warrants were never posted to the MULES.

Adequate procedures and records are necessary to ensure proper and timely follow-up action is taken on amounts due the municipal division. This helps to maximize collections and provides equitable treatment for those citizens who are paying fines and court costs when due. The municipal division should update the accounts receivable listing on a monthly basis and use the listing to ensure appropriate action is taken on all cases with balances due the municipal division. In addition, the municipal division should ensure active warrants are issued on all cases as indicated in the court system.

- D. The police department employees collect bond monies; however, these individuals are not bonded. Failure to properly bond all persons with access to assets exposes the municipal division and the city to risk of loss.
- E. The Municipal Judge does not initial or sign the court docket to indicate approval of the case disposition. To ensure the proper disposition of all cases has been entered into the court records, the Municipal Judge should review each court docket and sign the docket to indicate approval of the recorded dispositions.
- F. The Court Clerk does not always forward records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP) on a timely basis.

Section 302.225, RSMo 2000, requires records of any plea or finding of guilty on traffic violations under the laws of the state, county, or municipal ordinance shall be forwarded to the MSHP within ten days of the conviction date.

- G. We noted the following concerns related to traffic tickets:
1. Neither the municipal division nor the police department maintains adequate records to account for all traffic tickets. The municipal division has a computer system where all traffic tickets are entered. The computer system has the capability to list the tickets in numerical sequence along with their dispositions; however, the Court Clerk does not generate the listing or account for the tickets. At our request, the Court Clerk

generated the listing on June 10, 2002. Our review of this listing noted that the listing was incomplete and not all tickets could be accounted for by the Court Clerk.

Without a proper accounting of the numerical sequence and ultimate disposition of traffic tickets, the police department and the municipal division cannot be assured that all traffic tickets issued are properly submitted to the court. A log listing each ticket number, the date issued, and the violator's name would ensure all tickets issued were submitted to the court for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each traffic ticket should also be maintained to ensure all tickets have been accounted for properly.

2. Neither the municipal division nor the Prosecuting Attorney maintains adequate records to account for information sheets prepared by the Prosecuting Attorney and their ultimate disposition. The Prosecuting Attorney prepares prenumbered information sheets for all non-traffic violation tickets issued by the police department and for any additional charges he wishes to file. If the Prosecutor files charges for additional offenses, the Court Clerk will use the information sheet number as the case number and issue a summons to the individual. No log or records are maintained by the Prosecuting Attorney or the Court Clerk to account for the numerical sequence of the information sheets and their ultimate disposition.

Without a proper accounting of the numerical sequence and ultimate disposition of the information sheets, the Prosecuting Attorney and the municipal division cannot be assured that all information sheets filed were properly submitted to the court. A log listing each information sheet number, the date issued, the violator's name, the violation, and whether the information sheet resulted in its own case, would ensure all information sheets were submitted to the court for processing, properly voided, or not prosecuted.

Conditions similar to A.1., A.2., B.1., B.3., B.4., C., D., F., G. were also noted in our prior report.

WE RECOMMEND the city of Lake Ozark Municipal Division:

- A.1. Dispose of unclaimed bonds in accordance with state law, and periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disbursed to the state's Unclaimed Property Section.
2. Adequately segregate the duties of receiving, recording, and depositing bond receipts. At a minimum, there should be a documented supervisory review of the

reconciliation between bond receipts and deposits and a review of the bond account reconciliations.

3. Request the police department issue prenumbered bond forms in numerical sequence and account for their numerical sequence.
- B.1. Periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disbursed to the state's Unclaimed Property Section.
2. Deposit fine and cost receipts intact daily or when accumulated receipts exceed \$100.
 3. Prepare monthly listings of open items and reconcile these listings to monies held in the municipal division's fine and cost account. In addition, the proper disposition of monies held in the account should be determined.
 4. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits and a review of the fine and cost account reconciliations.
- C. Prepare an accounts receivable listing on a monthly basis and use the listing to ensure appropriate action is taken on all cases with balances due the municipal division. In addition, ensure active warrants are issued on all cases as indicated in the court system.
- D. Request the city obtain bond coverage for all persons handling municipal division monies.
- E. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- F. Forward all records of convictions on traffic offenses to the MSHP within ten days as required by state law.
- G.1. Work with the police department to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all traffic tickets issued.
2. Work with the Prosecuting Attorney to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all information sheets filed.

AUDITEE'S RESPONSE

The Municipal Judge and the Court Clerk provided the following responses:

A.1

&F. The court has no staff to assign these duties to. These duties have to be done as time is available. When the main office (City Hall) is short of staff, the Court Clerk is required to fill in. We are trying to budget additional money to have the person who helps on court days to come in for additional help. On December 12, 2002, this was approved for next year's budget.

2. Beginning in January, the City Clerk will review deposits, disbursements, and reconciliations.

3. We will record bond forms as received. We are going to have a training seminar with all officers.

B.1. See A.1. Any checks that can not be properly disbursed will be sent to unclaimed property.

2. Monthly records are closed on the second to last working day of the month. This allows the court to cut the check due to the city, so it can be deposited on the last working day of the month. We cannot make another deposit until the first work day of the next month. That leaves a lapse. When the Court Clerk is not available, deposits are not made until the clerk returns. This can result in a ten-day delay.

3. See A.1. Any money that can not be properly disbursed will be sent to unclaimed property.

4. The court has no staff, so duties cannot be segregated. The City Clerk will perform supervisory review.

C. We will generate periodic accounts receivable listings and warrant listings. Prior to July 1, 2002, the Miller County Sheriff's Department was responsible for entering our warrants. We are aware that they did not always get entered into MULES. Now the Lake Ozark Police Department has its own dispatching. Warrants are now entered on a regular basis.

D. A request was made to the city.

E. The docket printout of cases set is not an official record of what occurred. The official record is the docket sheet and any memos in the file. Notations on the docket printout are strictly notes of the clerk to verify docket entries made and to assist in calculating amounts due in court.

- G.1. *We can generate a list of all tickets turned over to the court. The police department has a new computer program. Officers are required to enter all tickets written on a daily basis. They can generate a list of these tickets and will send a copy to the court on a monthly basis. These lists can then be compared. A copy of the court's list will be sent to the Chief of Police to compare with their list.*
2. *We have discussed this with the Prosecuting Attorney. He will generate his own log and we will keep a log of information sheets turned over to the court, including voids.*

5.

City of Lebanon Municipal Division

A. During our review, we noted the following concerns related to bonds:

1. The Court Clerk accepts cash, cashier's checks, and money orders for the payment of bonds. The Court Clerk does not always issue receipt slips for bonds received, nor is the composition of monies received reconciled to the composition of the monies deposited. Our review of bond receipts, noted at least nine bond receipts where receipt slips were not prepared.

To provide assurance that all monies received have been properly deposited, a prenumbered receipt slip should be issued immediately for all monies received and the composition of monies received should be reconciled to the composition of monies deposited.

2. The municipal division has not implemented adequate procedures to follow up on outstanding checks and bonds held for over one year. The October 31, 2001 balance in the municipal division's bond escrow account included bond receipts totaling \$3,263 which had been held in excess of one year. In addition, outstanding checks totaling \$100 had remained in the municipal division's bond account in excess of one year.

An attempt should be made to determine the proper disposition of these monies. A review should be made of all cases to ensure that monies are properly distributed to the city, state, or third party to whom a refund is due. In addition, outstanding checks should be periodically reviewed to determine if the payees can be readily located and if there is a need to reissue the checks. If payees cannot be located, Sections 447.550 through 447.585, RSMo 2000, which relate to unclaimed property, should be used to disburse these monies.

B. We noted the following concerns related to traffic tickets, parking tickets and complaint/summons forms:

1. Neither the police department nor the municipal division maintains adequate records to account for traffic and parking tickets assigned and

issued, and their ultimate disposition. The municipal division has a computer system where they enter traffic and parking tickets issued. The computer has the capability to list the tickets in numerical sequence; however, the list was incomplete and had numerous typographical errors.

Without a proper accounting of the numerical sequence and ultimate disposition of traffic and parking tickets, the police department and the municipal division cannot be assured that all traffic and parking tickets assigned and issued are properly submitted to the court. A log listing the ticket books assigned, each ticket number, the date issued, and the violator's name would ensure all tickets issued were submitted to the court for processing, properly voided, or not prosecuted. A record of the ultimate disposition of each traffic and parking ticket should also be maintained to ensure all tickets have been accounted for properly.

2. Neither the police department nor the municipal division maintains adequate records to account for complaint/summons forms assigned and issued, and their ultimate disposition. For non-traffic violations, the police officer fills out complaint forms and attaches the complaint forms to prenumbered summons forms, however, a log book is not maintained to account for the numerical sequence of the forms. Once the complaint/summons forms are filed with the municipal division, the complaint/summons numbers are entered into the municipal division's computer system and are assigned case numbers. The computer system has the capability to list the complaint/summons numbers in numerical sequence, however, the list was incomplete.

Without a proper accounting of the numerical sequence and ultimate disposition of complaint/summons forms, the police department and the municipal division cannot be assured that all complaint/summons forms issued were properly submitted to the court. A log listing the complaint/summons books assigned, each complaint/summons number, the date issued, and the violator's name would ensure all complaint/summons forms issued were properly submitted to the court for processing, properly voided, or not prosecuted.

Conditions similar to A.2. and B. were also noted in our prior report.

WE RECOMMEND the city of Lebanon Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received and reconcile the composition of receipts to the composition of monies deposited.
2. Dispose of unclaimed bonds in accordance with state law, and periodically review outstanding checks to determine if the payees can be located and if the checks can

be reissued. If payees cannot be located, the monies should be disbursed to the state's Unclaimed Property Section.

- B.1. Work with the police department to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all traffic and parking tickets assigned and issued.
- 2. Work with the police department to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all complaint/summons forms assigned and issued.

AUDITEE'S RESPONSE

The Municipal Judge and the Court Clerks provided the following responses:

- A.1. *Bond receipts have always been prenumbered. Bond receipts are now being reconciled with deposits which will allow us to ensure there are no missing receipts.*
- 2. *Unclaimed bonds are for the most part disposed of except on bonds that are on open cases. Outstanding checks are being monitored.*
- B. *The police department has control of all ticket books being used. They also enter dispositions into their computer system. We can advise them of missing numbers, but they are ultimately responsible for getting all tickets to the court. The Court Clerk has been accounting for tickets by officer. We will see if it is feasible to obtain a printout by ticket and summons number. The new procedure should allow for better accountability and efficiency.*

6. City of Linn Creek Municipal Division

- A. The Court Clerk is primarily responsible for receiving, depositing and disbursing monies, recording of the transactions, and preparing bank reconciliations. As a result, the duties of receiving and depositing monies are not adequately segregated from the recording of transactions. In addition, there is no supervisory review performed of the Court Clerk's functions.

To adequately safeguard against the possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be supervisory review of the reconciliations between receipts and deposits and a review of the monthly account reconciliations.

- B. Neither the police department nor the municipal division uses complaint forms which are prenumbered by the printer. In addition, a log is not maintained to account for the complaints and their ultimate disposition.

To ensure all complaints are properly submitted to the court, prenumbered complaint forms should be issued and their numerical sequence accounted for properly. A log listing each complaint number, the date issued, and the violator's name would ensure all complaints issued were properly submitted to the court for processing, properly voided, or not prosecuted.

Conditions similar to A. and B. were also noted in our prior report.

WE AGAIN RECOMMEND the city of Linn Creek Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits and a review of the account reconciliations.
- B. Request that the police department issue prenumbered complaint forms. In addition, the Court Clerk should work with the police department to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all complaints issued.

AUDITEE'S RESPONSE

The Court Clerk provided the following responses:

- A. *Immediately following the recommendation from the auditors, the Mayor began reviewing the monthly bank account reconciliations and comparing receipts to deposits. The Mayor documents her review by initialing the bank reconciliations.*
- B. *We have very few complaints. However, in the future, complaints will be prenumbered by the computer and a log will be maintained to account for the complaint forms.*

7.

City of Osage Beach Municipal Division

- A. During our review, we noted the following concerns related to receipts:
 - 1. The police department accepts cash, checks, and money orders for the payment of bonds. Bonds received by the police department are logged and held for the Court Clerk. However, bond receipts are not always picked up by the Court Clerk on a timely basis. Bond monies are generally picked up and deposited by the Court Clerk once or twice a week. However, we noted two deposits in excess of \$2,000 that included

bond receipts held for more than a week. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, bond receipts should be deposited intact daily or when accumulated receipts exceed \$100.

2. The Court Clerk also accepts cash, checks, and money orders for the payment of fines, court costs, and restitution. However, these receipts are not transmitted to the city on a timely basis. Transmittals of fines and costs are made to the city when a receipt page is full, which appears to be approximately once a week. Our review noted several deposits in excess of \$3,000 that included receipts held for several days. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, transmittals should be made daily or when accumulated receipts exceed \$100.

B. During our review, we noted the following concerns related to bonds:

1. The Court Clerk can generate a listing of open items (liabilities) for bonds from the court system; however, the last documented open items listing was dated June 30, 2000. As of June 30, 2000, the balance of funds held in trust exceeded the liability balance by \$28. At our request, the Court Clerk generated a listing of open items in March 2002. At this time, the balance of funds held in trust exceeded the liability balance by \$529. A monthly listing of open items is not prepared and reconciled to the bank and book balances. As a result, the municipal division does not investigate differences or determine the reasons for discrepancies on a timely basis.

A monthly listing of open items is necessary to ensure proper accountability over open cases and to ensure monies held in trust are sufficient to meet liabilities. Any discrepancies or fluctuations in unidentified monies should be promptly investigated.

2. The numerical sequence of bond forms is not accounted for properly. The police department and the Court Clerk use prenumbered bond forms as a form of receipt. The Court Clerk maintains a bond ledger, however, twenty bonds were missing out of a review of bonds received during the two fiscal years ending December 31, 2001. It appears that some bond forms are not entered into the bond ledger and voided bond forms are not always retained. To ensure all bond forms are accounted for properly, all bonds should be entered into the bond ledger and copies of voided bond forms should be retained.

C. Neither the police department nor the municipal division maintains adequate records to account for complaint/summons forms assigned and issued, and their ultimate disposition. The police department issues prenumbered

complaint/summons forms for non-traffic violations. Once the complaint forms are completed, the complaint/summons forms are forwarded to the Court Clerk who assigns a case number to the complaint/summons forms. No log accounting for the complaint/summons forms and their ultimate disposition has been established.

Without a proper accounting of the numerical sequence and ultimate disposition of complaint/summons forms, the police department and the municipal division cannot be assured that all complaint/summons forms issued were properly submitted to the court. A log listing the complaint/summons forms assigned, each complaint/summons number, the date issued, the violator's name, and the violation, would ensure all complaint/summons forms assigned and issued were properly submitted to the court for processing, properly voided, or not prosecuted.

- D. The municipal division assesses and collects Crime Victims' Compensation (CVC), Peace Officer Standards and Training Commission (POSTC), and Spinal Cord Injury fees in accordance with state laws; however, these fees are not remitted to the state on a timely basis. Fees collected from March 2001 through December 2001 were not remitted to the state until January 2002. Chapter 488, RSMo 2000, provides that such fees shall be remitted to the state within 30 days from receipt.

Conditions similar to A., B., and C. were also noted in our prior audit report.

WE RECOMMEND the city of Osage Beach Municipal Division:

- A.1. Deposit bond receipts intact daily or when accumulated receipts exceed \$100.
 - 2. Transmit fine and cost receipts intact daily or when accumulated receipts exceed \$100.
- B.1. Prepare monthly listings of open items and reconcile these listings to monies held in trust. Any discrepancies or unusual fluctuations should be promptly investigated. In addition, the reason for the apparent overage should be investigated by reviewing all open bonds.
 - 2. Enter all the bond forms issued in the bond ledger and account for their numerical sequence. In addition, all copies of voided bond forms should be retained.
- C. Work with the police department to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all complaint/summons forms assigned and issued.
- D. Remit CVC, POSTC, and Spinal Cord Injury fees to the state in accordance with state laws.

AUDITEE'S RESPONSE

The Court Clerk provided the following responses:

- A.1. Deposits are currently made every Monday, Wednesday, and Friday.*
- 2. Transmittals are made as often as possible. There is a lack of staff to perform court functions efficiently.*
- B.1. After investigation, it was determined that a \$500 bond should have been sent to the county. We are currently implementing procedures to reconcile the open items listing to the bond account balance monthly.*
- 2. We have explained to the police department that they should not destroy any numbered forms. We are now receiving all voided forms so they can be properly accounted for.*
- C. As of January 1, 2003, a log will be maintained to adequately account for all complaint forms assigned and issued.*
- D. The city's payable clerk was responsible for remitting these fees to the state. Currently, documentation is received from the city to ensure court fees are being transmitted to the state on a timely basis.*

8. Village of Sunrise Beach Municipal Division

- A. During our review, we noted the following concerns related to receipts:
 - 1. The Court Clerk accepts cash, checks, and money orders for the payment of fines, court costs, bonds, and restitution. The Court Clerk does not always issue receipt slips for monies received.

To provide assurance that all monies received have been properly deposited, a prenumbered receipt slip should be issued for all monies received and the composition of monies received should be reconciled to the composition of monies deposited.
 - 2. Fines, court costs, and restitution are deposited by the Court Clerk to the village's general fund; however, the collections are not always deposited on a timely basis. Deposits are made approximately three times per month.

To adequately safeguard receipts and reduce the risk of loss or misuse of funds, deposits should be made intact daily or when accumulated receipts exceed \$100.

- B. The police department also accepts cash for the payment of bonds; however, prenumbered receipt slips are not always issued, nor are bond forms prenumbered. The lack of a numerical sequence of receipt slips or bond forms reduces the accountability over bond receipts.

To adequately account for bond monies and to ensure all bond monies received are transmitted to the Court Clerk, prenumbered receipt slips or bond forms should be issued for all bonds received by the police department and the numerical sequence should be accounted for properly.

- C. The police department and the Court Clerk perform all the duties related to the collection of bonds. Bonds collected by the police department are remitted to the Court Clerk on a daily basis. The Court Clerk is primarily responsible for the recording of the transactions, depositing and disbursing monies, and preparing bank reconciliations. As a result, the duties of receiving and depositing monies are not adequately segregated from the recording of transactions. In addition, there is no supervisory review performed of the Court Clerk's functions.

To adequately safeguard against the possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing court monies from recording receipts. If proper segregation of duties cannot be achieved, at a minimum there should be supervisory review of the reconciliations between receipts and deposits and a review of the monthly account reconciliations.

Conditions similar to A. and C. were also noted in our prior report.

WE RECOMMEND the village of Sunrise Beach Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received. In addition, the composition of monies received should be reconciled to the composition of monies deposited.
 - 2. Deposit receipts intact daily or when accumulated receipts exceed \$100.
- B. Request that the police department issue prenumbered receipt slips or bond forms for all bond monies received and account for their numerical sequence.
- C. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliations between receipts and deposits and review of the account reconciliations.

AUDITEE'S RESPONSE

The Municipal Judge and the Court Clerk provided the following responses:

- A.1. We have implemented this recommendation.*
- 2. Deposits will be made when receipts exceed \$100.*
- B. We now number bond forms before giving them to the police department to issue. We also maintain a ledger to provide for proper accountability of the bond forms.*
- C. We will request the city administration approve the reconciliation between receipts and deposits during the monthly board meeting and initial the records.*

This report is intended for the information of the management of the various municipal divisions of the Twenty-Sixth Judicial Circuit in Camden, Laclede, and Miller counties, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

FOLLOW-UP ON PRIOR AUDIT FINDINGS

TWENTY-SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
CAMDEN, LACLEDE, AND MILLER COUNTIES
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the municipal divisions of the Twenty-Sixth Judicial Circuit in Camden, Laclede, and Miller counties on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended 1996 or 1995. The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the municipal divisions should consider implementing those recommendations.

1. City of Camdenton Municipal Division

Neither the police department nor the municipal division used complaint or summons forms which were prenumbered by the printer.

Recommendation:

The city of Camdenton Municipal Division require complaint forms to be prenumbered.

Status:

Implemented.

2. City of Eldon Municipal Division

A.1. Prenumbered receipt slips were not issued for some monies received.

2. Fines and court costs were not transmitted to the city on a timely basis.

B.1. Amounts collected at the traffic violations bureau (TVB) did not always agree to the TVB schedule established by the judge.

2. The Municipal Judge did not review individual court dockets to ensure approval of the disposition of cases handled through the TVB, nor did the Municipal Judge always indicate approval of case dispositions recorded on the individual court docket for cases handled through the court. In addition, the Prosecuting Attorney did not always initial or sign the case file to document approval of a ticket's amendment or dismissal.

C. The Law Enforcement Training (LET) and Peace Officer Standards and Training Commission (POSTC) fees were not collected on animal control violations in accordance with state law.

- D.1. A current listing of cases with balances due was not maintained, therefore the court could not be assured procedures to follow up on amounts owed to the municipal division were applied on a timely basis.
 - 2. As of May 1996, the listing of accounts receivable contained cases with balances due to the court dating back as far as 1978.
- E. The court maintained a listing of bonds received and marked the bonds off of the list after the bond was disbursed; however, complete bond disbursement information was not recorded on the bond list.
- F.1. Neither the police department nor the municipal division maintained adequate records to account for all parking tickets assigned and issued, and their ultimate disposition.
 - 2. Neither the police department nor the prosecutor used complaint forms which were prenumbered by the printer, nor was a log accounting for the complaint forms and their ultimate disposition established.
 - 3. The police department received an order of 2,500 incorrectly printed tickets which were in the custody of police department and had not been adequately destroyed.

Recommendation:

The city of Eldon Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received, account for their numerical sequence, and reconcile the composition of receipt slips issued to the composition of transmittals.
 - 2. Transmit receipts intact daily or when accumulated receipts exceed \$100.
- B.1. Ensure the amounts collected at the TVB are in agreement with the fine and cost schedule established by the judge.
 - 2. Require the Municipal Judge's approval of all dispositions on the court docket, including TVB cases, and the Prosecuting Attorney's signature on all amended and dismissed cases.
- C. Assess LET and POSTC fees in accordance with state law.
- D.1. Prepare monthly listings of accounts receivable to assist in collection efforts.
 - 2. Review and assess amounts due to the court for collectibility. Uncollectible accounts receivable should be written off following review and approval by the Municipal Judge.

- E. Ensure the disposition of all bonds is properly recorded in a bond ledger. Information recorded in a bond ledger should include, but not be limited to, date and amount of disposition, party disbursed to, and date and amount of checks written.
- F.1. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all parking tickets assigned and issued.
 - 2. Request the prosecutor's office to issue prenumbered complaints and account for their numerical sequence.
 - 3. Request the police department destroy the incorrectly printed tickets. The destruction of the tickets needs to be supervised by an individual independent of the police department and documentation of the destruction retained.

Status:

A,C
&E. Implemented.

B,D,
F.1,
&2. Not implemented. See MAR finding number 1.

F.3. Not implemented. The incorrectly printed tickets remain in the possession of the Eldon police department and have not been destroyed. Although not repeated in the current MAR, our recommendation remains as stated above.

3. City of Iberia Municipal Division

- A.1. The Court Clerk did not always issue receipt slips for monies received. In addition, the Court Clerk did not always record the method of payment on the receipt slips which were issued and there was no independent comparison of the composition of receipt slips issued to amounts deposited.
 - 2. Checks and money orders were not restrictively endorsed until deposits were prepared.
 - 3. Fine and cost receipts were not deposited in the city treasury on a timely basis. In addition, when overpayments were made by check, the Court Clerk sometimes issued a cash refund for the overpayment from daily collections, therefore, causing receipts to not be deposited to the city treasury intact.
 - 4. Some bond receipts were not deposited until the bond was forfeited or applied.

5. The Court Clerk did not always record court receipts on the receipt ledger correctly and as a result, collections were not always disbursed correctly to the city and state.
- B.1. Neither receipt slips nor bond forms issued by the police department were prenumbered.
 2. The Court Clerk did not maintain a bond ledger or prepare monthly listings of open items (liabilities). In addition, the city did not maintain any record of the balance of bonds being held in trust by the city.
- C.1. Judgement information and distribution of amounts collected did not always agree with various court records such as the docket, ticket, cash control ledger, and receipt slips. In addition, some cases were closed even though a balance was still due, thus the cases did not appear on subsequent appearance dockets and were not brought before the judge for further review.
 2. The Municipal Judge did not review and sign court dockets for TVB cases after case dispositions were recorded.
- D. The schedule of fines and court costs had not been posted at the TVB.

Recommendation:

The city of Iberia Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received and record the method of payment on all receipt slips issued. In addition, the composition of monies received should be reconciled to the composition of monies deposited.
 2. Restrictively endorse all checks and money orders immediately upon receipt.
 3. Deposit receipts to the city treasury intact daily or when accumulated receipts exceed \$100.
 4. Deposit all bond payments in a timely manner.
 5. Post all receipts correctly to the receipt ledger.
- B.1. Request the police department issue prenumbered receipt slips or bond forms for all bond monies received and account for their numerical sequence.
 2. Maintain a bond ledger, prepare monthly listings of open items, and reconcile the listing to monies held in trust by the city.

- C.1. Accurately record the case judgement in the various case records and close cases with balances due only after review and approval for write off by the judge.
- 2. Require the Municipal Judge to review all court dockets for propriety and sign the dockets.
- D. Prominently post the schedule of fines and costs at the TVB.

Status:

- A.1,
- A.3,
- A.4,
- A.5,
- B.2,
- &C.1. Not implemented. See MAR finding number 3.

- A.2,
- C.2,
- &D. Implemented.

- B.1. The police department no longer collects municipal division monies.

4. City of Lake Ozark Municipal Division

- A.1. The municipal division had not implemented adequate procedures to follow up on old outstanding checks and bonds held over one year.
- 2. The monthly listings of open items (liabilities) did not agree to the balance of bonds held in trust, nor did it appear that the court adequately investigated the reasons for the fluctuation so appropriate corrections could be made.
- 3. Bonds forfeited or applied were not disbursed to the city's general account in a timely manner. In addition, forfeited and applied bonds were disbursed to the city by check; however, there were no summary records to indicate which cases and amounts were being remitted to the city.
- 4. The Court Clerk performed all the duties related to the deposit of bond monies to the bond escrow account and monthly account reconciliations. In addition, there was no supervisory review performed of the Court Clerk's functions.
- B.1. The municipal division had not implemented adequate procedures for the follow up of old outstanding checks held in the fine and cost bank account.

2. Overpayments were held in the court's account until the Court Clerk had the time to disburse the monies and restitution monies were held in the account until paid in full. Monthly listings of open items (liabilities) were not prepared by the court.
 3. The Court Clerk performed all the duties related to the collection, deposit, and recording of fine and court cost receipts. In addition, there was no supervisory review performed of the Court Clerk's functions.
- C. The municipal division allowed defendants to pay fines and court costs over a period of time; however, the Court Clerk did not maintain a control listing of cases with balances due.
- D. The police department employees and the city's receptionist collected court monies; however, these individuals were not bonded.
- E. The municipal division had not filed a monthly report with the city of all cases heard in court.
- F. The municipal division charged \$10 for each seat belt violation heard in court and also assessed \$19 in court costs and fees which was not in compliance with state law.
- G. The Court Clerk did not always forward records of convictions on traffic offenses to the Missouri State Highway Patrol (MSHP).
- H.1. Neither the municipal division nor the police department maintained adequate records to account for all traffic tickets assigned and issued, and their ultimate disposition.
2. Neither the municipal division nor the police department used complaint forms which were prenumbered by the printer, nor was a log accounting for the complaint forms and their ultimate disposition established.

Recommendation:

The city of Lake Ozark Municipal Division:

- A.1. Dispose of unclaimed bonds in accordance with state law, and periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disbursed to the state's Unclaimed Property Section in accordance with state law.
2. Prepare accurate monthly listings of open items and reconcile these listings to monies held in trust. Any discrepancies or unusual fluctuations should be promptly investigated. In addition, the reason for the apparent shortage or overage should be investigated by reviewing all open bonds. If funds held in

trust are determined to be insufficient to meet bond liabilities, the municipal division will need to review this matter with the city to determine the proper resolution.

3. Disburse all bonds forfeited and applied to the city's general account at least monthly. In addition, a summary record should be prepared and filed with each disbursement to specify the cases and amounts that are being remitted to the city.
 4. Adequately segregate the duties of receiving, recording, and depositing bond receipts. At a minimum, there should be a documented supervisory review of the reconciliation between bond receipts and deposits and a review of the bond account reconciliations.
- B.1. Periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disbursed to the state's Unclaimed Property Section in accordance with state law.
2. Prepare monthly listings of open items and reconcile these listings to monies held in the municipal division's fine and cost account. For any remaining funds in the account, the proper disposition of monies held in the account should be determined. Furthermore, monies should be disbursed in a timely manner to the city, state, and others in accordance with state law.
 3. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between fine and cost receipts and deposits and a review of the fine and cost account reconciliations.
- C. Prepare an accounts receivable listing on a monthly basis and use the listing to ensure appropriate action is taken on all cases with balances due the municipal division.
- D. Request the city obtain bond coverage for all persons handling municipal division monies.
- E. Prepare monthly reports of court actions and file these with the city in accordance with state law.
- F. Assess fines for seat belt violations in accordance with state law.
- G. Forward all records of convictions on traffic offenses to the MSHP within ten days as required by state law.

- H.1. Work with the police department to ensure adequate documentation is maintained to account for the numerical sequence and ultimate disposition of all traffic tickets assigned and issued.
- 2. Require complaint forms to be prenumbered. In addition, the Court Clerk should work with the police department to ensure records are maintained to account for the numerical sequence of all complaints issued.

Status:

A.1,
A.4,
B,C,
D,G

&H.1. Not implemented. See MAR finding number 4.

A.2. Partially implemented. The Court Clerk maintains a monthly listing of open items for bonds and reconciles these listings to monies held in trust. However, the monthly listings exceeded the monies held in trust by \$35 throughout the audit period, and the discrepancy was not investigated and resolved. Although not repeated in the current MAR, our recommendation remains as stated above.

A.3,
E&F. Implemented.

H.2. Partially implemented. The police department issues traffic tickets for all violations, and the Prosecuting Attorney issues information sheets for any additional charges filed. Neither the Prosecuting Attorney nor the Court Clerk account for the numerical sequence of the information sheets. See MAR finding number 4.

5. City of Lebanon Municipal Division

- A.1. The municipal division had not implemented adequate procedures for the follow up of bond account outstanding checks and bonds held for over one year.
- 2. The Court Clerk did not reconcile the monthly listings of open items (liabilities) to the book or bank balances, nor were differences adequately investigated.
- 3. Bond and restitution payments were not deposited to the bond escrow account on a timely basis.
- B.1. Fines, court costs, forfeited bonds, and bonds applied to fines and court costs were not remitted to the city on a timely basis and were not transmitted intact.

2. Receipts were not always promptly posted to the computer cash control ledger, therefore the Court Clerk was not able to transmit fines and costs to the City Collector on a timely basis.
3. The municipal division's change fund was not maintained at a constant balance.
- C.1. The municipal division's accounts receivable listings did not accurately reflect balances due the municipal division.
 2. Of nine balance due cases for which outstanding warrants were indicated on the accounts receivable system, three did not have active warrants on file at the police department.
- D. The Court Clerk performed all the duties related to the collection, deposit, transmittal, and recording of fine and court cost receipts and bond and restitution receipts. In addition, there was no supervisory review performed of the Court Clerk's functions.
- E. The schedule of fines and court costs had not been posted at the TVB.
- F.1. Neither the police department nor the municipal division maintained adequate records to account for all traffic and parking tickets assigned and issued, and their ultimate disposition. In addition, the police department could not locate information pertaining to a reorder of tickets and the destruction of a 1994 series of tickets.
 2. Neither the police department nor the municipal division maintained adequate records to account for all complaint/summons forms assigned and issued nor was a log accounting for the complaint/summons forms and their ultimate disposition established.

Recommendation:

The city of Lebanon Municipal Division:

- A.1. Dispose of unclaimed bonds in accordance with state law, and periodically review outstanding checks to determine if the payees can be located and if the checks can be reissued. If payees cannot be located, the monies should be disbursed to the state's Unclaimed Property Section in accordance with state law.
2. Reconcile monthly listings of open items to monies held in trust. Any discrepancies or unusual fluctuations should be promptly investigated. In addition, the reason for the apparent shortage or overage should be investigated by reviewing all open bonds.

3. Deposit bond and restitution receipts intact daily or when accumulated receipts exceed \$100.
- B.1. Transmit fine and cost receipts intact daily or when accumulated receipts exceed \$100. In addition, all refunds should be made by check.
 2. Post receipts daily to the cash control ledger.
 3. Work with the city to establish a change fund and maintain the change fund at a constant amount. Promptly investigate any discrepancies and determine necessary adjustments.
- C. Update the accounts receivable listing on a monthly basis and use the listing to ensure appropriate action is taken on all cases with balances due the municipal division. In addition, the division should review all cases currently listed on the accounts receivable listing and correct the balances due where necessary. The court needs to ensure active warrants are outstanding for all cases as indicated in the case records.
- D. Adequately segregate the duties of receiving, recording, and transmitting or depositing municipal division receipts. At a minimum, there should be a documented supervisory review of the reconciliation between fine and cost receipts and transmittals or deposits and a review of the fine and cost account reconciliations.
- E. Prominently post the schedule of fines and costs at the TVB.
- F.1. Work with the police department to ensure records are maintained to account for the numerical sequence and ultimate disposition of all traffic and parking tickets assigned and issued. In addition, adequate documentation should be maintained when ticket books are reordered or destroyed.
 2. Work with the police department to ensure records are maintained to account for the numerical sequence of all complaint/summons forms assigned and issued. In addition, the municipal division should use prenumbered complaint/summons forms.

Status:

- A.1. Not implemented. See MAR finding number 5.
- A.2,
- A.3,
- B,C,
- D&E. Implemented.

- F.1. Partially implemented. Adequate documentation is maintained when ticket books are reordered or destroyed; however, adequate records are not maintained to account for the numeric sequence and ultimate disposition of all traffic and parking tickets assigned and issued. See MAR finding number 5.
- 2. Partially implemented. Complaint/summons forms are prenumbered, however, adequate records are not maintained to account for the numeric sequence of all complaint/summons forms assigned and issued. See MAR finding number 5.

6. City of Linn Creek Municipal Division

- A. The Court Clerk performed all the duties related to the collection, deposit, and recording of fines, court costs, bonds, and restitution payments. In addition, there was no independent reconciliation between receipts and deposits.
- B. The duplicate copies of receipt slips issued by the police department for bond monies could not be located.
- C. Neither the municipal division nor the police department used complaint forms which were prenumbered by the printer, nor was a log accounting for the complaint forms and their ultimate disposition established.

Recommendation:

The city of Linn Creek Municipal Division:

- A. Adequately segregate the duties of receiving, recording, and depositing municipal division receipts. At a minimum, the composition of monies received should be reconciled to the composition of monies deposited.
- B. Work with the police department to ensure all municipal division financial records are appropriately retained.
- C. Require complaint forms to be prenumbered. In addition, the Court Clerk should work with the police department to ensure records are maintained to account for the numerical sequence of all complaints issued.

Status:

- A&C. Not implemented. See MAR finding number 6.
- B. The police department no longer collects municipal division monies.

7. City of Osage Beach Municipal Division

- A.1. The Court Clerk did not always issue receipt slips for bond monies received. In addition, there was no independent comparison of the composition of receipt slips issued to amounts deposited.
 2. Bonds received by the police department were not transmitted to the Court Clerk for deposit on a timely basis.
 3. Fines, court costs, and restitution receipts were not transmitted to the city on a timely basis.
 4. Checks and money orders were not restrictively endorsed until deposits were prepared.
- B.1. As of December 31, 1995, the balance of funds held in trust exceeded the balance of the Court Clerk's annual listing of open items (liabilities) for bonds by \$187. In addition, a monthly listing of open items was not prepared and reconciled to the bank and book balances and as a result, the municipal division could not investigate differences or determine the reasons for discrepancies on a timely basis.
2. The numerical sequence of bond forms was not accounted for properly.
- C. Neither the municipal division nor the police department used complaint forms which were prenumbered by the printer, nor was a log accounting for the complaint forms and their ultimate disposition established.
- D. Although procedures for collecting past due accounts were established, these procedures were not always followed. In addition, there was no supervisory review of the Court Clerk's management of cases with balances due.
- E. The municipal division charged \$5 for each seat belt violation heard in court and also assessed \$12 in court costs and fees which was not in compliance with state law.
- F. The municipal division had not filed a monthly report with the city of all cases heard in court.

Recommendation:

The city of Osage Beach Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received and reconcile the composition of monies received to the composition of monies deposited.

2. Deposit bond receipts intact daily or when accumulated receipts exceed \$100.
 3. Transmit fine and cost receipts intact daily or when accumulated receipts exceed \$100.
 4. Restrictively endorse all checks and money orders immediately upon receipt.
- B.1. Prepare monthly listings of open items and reconcile these listings to monies held in trust. Any discrepancies or unusual fluctuations should be promptly investigated. In addition, the reason for the apparent overage should be investigated by reviewing all open bonds.
2. Enter all the bond forms issued in the bond ledger and retain copies of voided bond forms.
- C. Require complaint forms to be prenumbered. In addition, the Court Clerk should work with the police department to ensure records are maintained to account for the numerical sequence of all complaints issued.
- D. Consistently follow established procedures for collecting past due accounts, and prepare a monthly listing of cases with balances due the municipal division or implement a balance due docket which can be reviewed on a periodic basis by the Municipal Judge.
- E. Assess fines for seat belt violations in accordance with state law.
- F. Prepare monthly reports of court actions and file these with the city in accordance with state law.

Status:

A.1,
A.4,
E&F. Implemented.

A.2,
A.3,
&B. Not implemented. See MAR finding number 7.

C. Partially implemented. Complaint forms are prenumbered; however, records are not maintained to account for the numerical sequence of all complaints issued. See MAR finding number 7.

D. Partially implemented. The municipal division consistently follows established procedures for collecting past due accounts. A monthly listing of cases with balances due the municipal division or a balance due docket which can be

reviewed on a periodic basis by the Municipal Judge was not implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

8. Village of Sunrise Beach Municipal Division

- A.1. The Court Clerk did not always issue receipt slips for monies received.
 - 2. Fine and court cost receipts were not deposited by the Court Clerk to the village's general fund on a timely basis.
- B.1. Amounts collected at the TVB did not always agree to the TVB schedule established by the judge.
 - 2. Cases paid through the TVB were not included on the court appearance docket or otherwise reviewed or approved by the Municipal Judge. In addition, the Municipal Judge did not always indicate approval of case dispositions recorded on the appearance docket for cases handled through the court. Finally, the Prosecuting Attorney did not always initial or sign the case file to document approval of a ticket's amendment or dismissal.
- C. The Court Clerk performed all the duties related to the collection, deposit, and recording of fines, costs, bonds, and restitution payments. In addition, there was no supervisory review performed of the Court Clerk's functions.
- D.1. The municipal division assessed \$19 in court costs and fees which was not in compliance with state law.
 - 2. Crime Victims' Compensation (CVC) and LET fees were not collected on city ordinance violations.
- E. The Court Clerk did not always forward records of convictions on traffic offenses to the MSHP.
- F. The schedule of fines and court costs had not been posted at the TVB.

Recommendation:

The village of Sunrise Beach Municipal Division:

- A.1. Issue prenumbered receipt slips for all monies received. In addition, the composition of monies received should be reconciled to the composition of monies deposited.
 - 2. Transmit receipts intact daily or when accumulated receipts exceed \$100. In addition, all refunds should be made by check.

- B.1. Ensure the amounts collected at the TVB are in agreement with the fine and cost schedule established by the judge.
- 2. Require the Municipal Judge's approval of all dispositions on the court docket, including TVB cases, and the Prosecuting Attorney's signature on all amended and dismissed cases.
- C. Adequately segregate the duties of receiving, recording, and depositing court receipts. At a minimum, there should be a documented supervisory review of the reconciliation between receipts and deposits and a review of the account reconciliations.
- D.1. Assess court costs in accordance with state law.
- 2. Assess CVC and LET fees in accordance with state law.
- E. Forward all records of convictions on traffic offenses to the MSHP within ten days as required by state law.
- F. Prominently post the schedule of fines and costs at the TVB.

Status:

- A.1
&C. Not implemented. See MAR finding number 8.
- A.2. Partially implemented. Refunds are made by check; however, receipts are not transmitted daily or when accumulated receipts exceed \$100. See MAR finding number 8.
- B.1,
D,E
&F. Implemented.
- B.2. Partially implemented. Our review found that the Prosecuting Attorney signs all amended and dismissed cases. However, cases paid through the VB are not included on the court appearance docket or otherwise reviewed or approved by the Municipal Judge. Although not repeated in the current MAR, our recommendation remains as stated above.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

TWENTY-SIXTH JUDICIAL CIRCUIT
MUNICIPAL DIVISIONS
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

Organization

The Twenty-Sixth Judicial Circuit is composed of Camden, Laclede, Miller, Moniteau, and Morgan counties. The Honorable James A. Franklin, Jr. serves as Presiding Judge. There are fifteen municipal divisions within the Twenty-Sixth Judicial Circuit. Nine of these divisions are in Camden, Laclede, and Miller counties and are included in this report.

The municipal divisions are governed by Chapter 479, RSMo 2000 and RSMo Supp. 2001, and by Supreme Court Rule No. 37. Supreme Court Rule No. 37.49 provides that each municipal division may establish a violation bureau (VB) in which fines and costs are collected at times other than during court and transmitted to the city treasury.

Operating Costs

The operating costs and court salaries of each municipal division are paid by the respective municipality.

Municipal Division Organization, Personnel, and Financial and Caseload Information

1. City of Camdenton

Organization

A city employee serves as the Court Administrator and is responsible for recording transactions in the court records. The Court Administrator is assisted by four city employees who are responsible for handling collections and disbursements. Fines and court costs are paid directly to the City Utility/Accounting Clerk by the defendants and are remitted to the City Treasurer/Finance Officer for deposit into the city treasury. Bond monies are received by the Deputy City Clerk and are remitted to the City Clerk for deposit into a municipal division bank account pending disposition. Court is held twice a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Gene Hilton
Court Administrator	Katie Burkhart
City Clerk	Brenda Colter
Deputy City Clerk	Carol Cain
City Treasurer/Finance Officer	Renee Kingston
City Utility/Accounting Clerk	Lyla Bettis

Financial and Caseload Information

	<u>Year Ended June 30,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$147,877	108,582
Number of cases filed	1,887	1,420

2. City of Eldon

Organization

A city employee serves as the Court Administrator and is responsible for recording transactions in the court records. Fines, court costs, and restitution that are paid outside of court are collected by the City Collector for deposit into the city treasury. The Court Administrator collects fines, court costs, and restitution during court. These monies are transmitted to the City Collector the following morning for deposit into the city treasury. The police officers collect all bonds, except for those received in the mail by the Court Administrator. The police officers transmit bonds to the Court Administrator daily. The Court Administrator prepares bond deposits and transmits them to the City Collector for deposit into a municipal division bank account maintained by the city. Bond deposits remain in the bank account pending disposition. Court is held twice a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	William F. Washburn
Court Administrator*	Lisa Weppner
City Collector	Pam Hegg

* Amanda Reed served as Court Administrator until March 2000 when Lisa Weppner was hired as the Court Administrator.

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$118,610	131,699
Number of cases filed	1,213	1,399

3. Village of Four Seasons

Organization

A city employee serves as the Court Clerk and is responsible for recording transactions as well as handling collections. The Village Clerk assists the Court Clerk in the collection of fines, court costs, and bonds. Fines and court costs are deposited into the village treasury. Bonds are deposited into the village treasury and held in the account pending disposition. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Thomas Lorraine
Court Clerk	Joyce Baker
Village Clerk	Tom Laird

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$17,044	6,571
Number of cases filed	203	64

4. City of Iberia

Organization

The City Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. Fines, court costs, bonds, and restitution are deposited approximately once a week, directly into the city treasury. Bond deposits remain in the city treasury pending disposition. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Jon Kaltenbronn
City Clerk/Court Clerk	Eyde Long

Financial and Caseload Information

	<u>Year Ended September 30,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$8,384	7,731
Number of cases filed	175	127

5. City of Lake Ozark

Organization

The City Treasurer serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The municipal division maintains two bank accounts. Fines, court costs, and restitution are deposited into one bank account. Fines and court costs are disbursed to the city and state monthly. Restitution is held in the bank account until disbursed to the appropriate third party. The police officers collect all bonds, except for those received in the mail by the Court Clerk. The police officers transmit bonds to the Court Clerk immediately for deposit into a separate municipal division bank account. Bond deposits remain in the bank account pending disposition. Court is held twice a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	Robert Seek
City Treasurer/Court Clerk	Judy Noser

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$168,548	167,353
Number of cases filed	1,166	1,303

6. City of Lebanon

Organization

Two city employees serve as Court Clerks and are responsible for recording transactions in the court records. Three city utility clerks accept payments as directed by the Court Clerks. Fine and cost receipts are deposited into the city's general fund and the City Clerk makes disbursements. The Court Clerks collect all bonds except for those taken by the police department after normal working hours. The police officers transmit bonds to the Court Clerks daily for deposit into a municipal division bond account. Bond deposits remain in the account pending disposition. Court is held once a week. A VB has been established to receive fines and court costs at times other than during court.

Personnel

Municipal Judge	Mark Rector
Court Clerk	JoAnne Raef
Court Clerk*	Tane Burris
City Utility Clerk	Beverly Long
City Utility Clerk	Dana Williams
Billing Supervisor	Darlene Pfister

* Jenni Percy Shelton served as Court Clerk until August 2001 when Tane Burris was hired as Court Clerk.

Financial and Caseload Information

	<u>Year Ended October 31,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$311,828	326,262
Number of cases filed	3,331	3,448

7. City of Linn Creek

Organization

A city employee serves as the Court Administrator and is responsible for recording transactions, as well as handling collections and disbursements. The Court Administrator is assisted by the Mayor. The municipal division maintains two bank accounts. Fines, court costs, restitution, and bonds are deposited into one bank account. Fines and court costs are disbursed to the city and state monthly. Bond monies remain in the bank account pending disposition. One dollar of every twelve collected for court costs is transferred to a separate court bank account maintained for the Judicial Education Fund up to the maximum jurisdictional limit. This account is used for judicial educational training of court personnel. Court is held once a month. A VB has been established to receive payments of fines and court costs at times other than during court.

Personnel

Municipal Judge	Erik Bergmanis
Court Administrator	Linda Martin
Mayor	Joyce Thompson

Financial and Caseload Information

	<u>Year Ended June 30,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$79,209	72,672
Number of cases filed	730	754

8. City of Osage Beach

Organization

A city employee serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The Court Clerk is assisted by the Deputy City Clerk/Court Clerk. Fines, court costs, and restitution are transmitted directly to the City Receipts Clerk for deposit into the city treasury approximately once a week. The police officers collect all bonds, except for those received in the mail by the Court Clerk. Approximately once a week, the Court Clerk picks up bonds from the police department for deposit into the municipal division's bank account. Bond deposits remain in the bank account pending disposition. Court is held twice a month. A VB has been established to receive payment of fines and court costs at times other than during court.

Personnel

Municipal Judge	William F. Washburn
Court Clerk	Helen Eidson
Deputy City Clerk/Court Clerk	Judy Garrett
City Receipts Clerk	Sharon Schnebly

Financial and Caseload Information

	<u>Year Ended December 31,</u>	
	<u>2001</u>	<u>2000</u>
Receipts	\$251,998	181,102
Number of cases filed	2,270	1,818

9. Village of Sunrise Beach

Organization

The Village Clerk serves as the Court Clerk and is responsible for recording transactions as well as handling collections and disbursements. The Court Clerk is assisted by a part-time Deputy Village Clerk/Court Clerk. Fines, court costs, and restitution are deposited directly into the village treasury approximately three times per month. The police officers collect all bonds, except for those received in the mail by the Court Clerk. The police officers transmit bonds to the Court Clerk immediately for deposit into the municipal division's bank account. Bond deposits remain in the bank account pending disposition. Court is held once a month. A VB has been established to receive payment of fines and court costs at times other than during court.

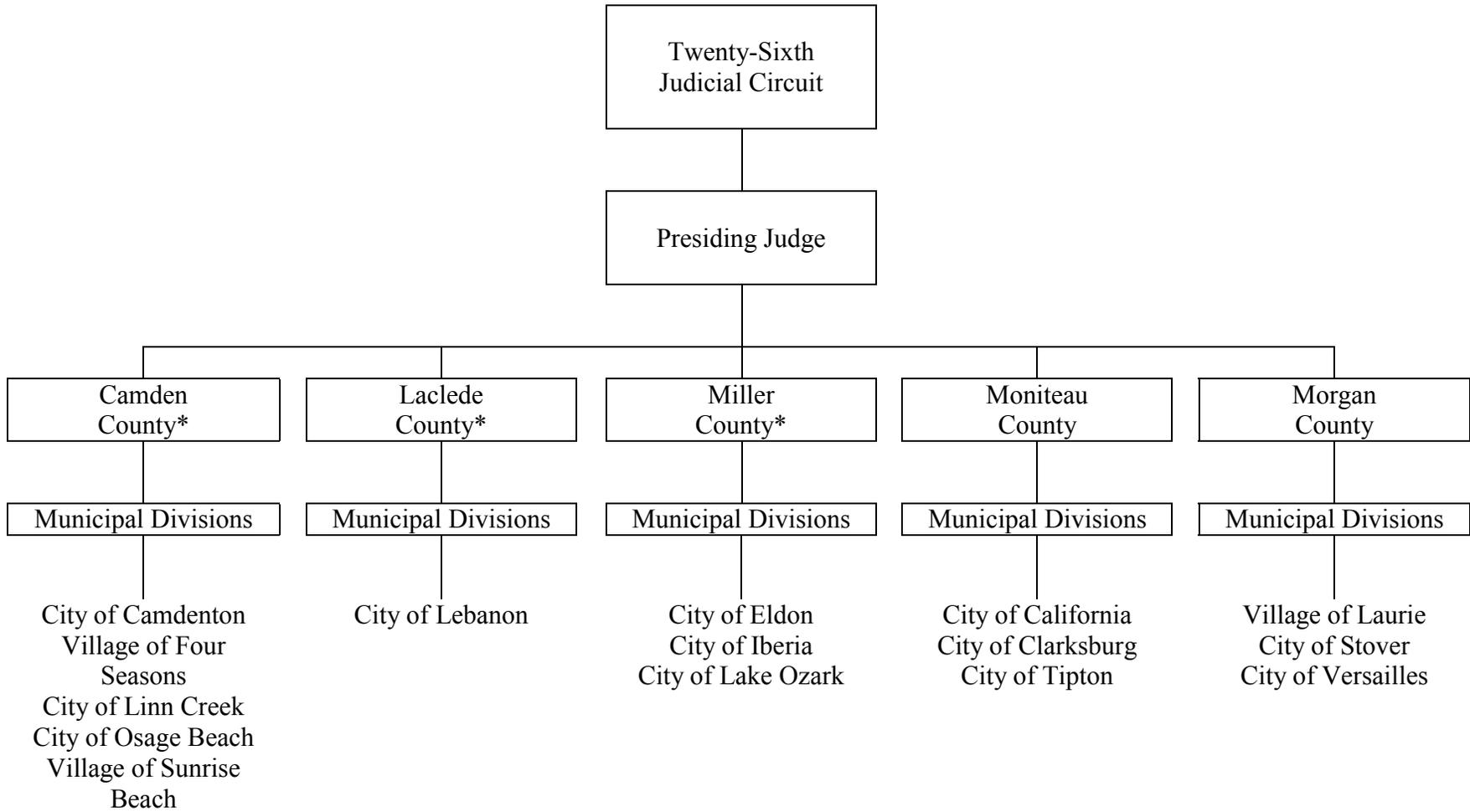
Personnel

Municipal Judge	Kenneth McCutcheon
Village Clerk/Court Clerk	Connie Stadler
Deputy Village Clerk/Court Clerk	Judy Price

Financial and Caseload Information

	<u>Year Ended March 31,</u>	
	<u>2002</u>	<u>2001</u>
Receipts	\$27,315	22,622
Number of cases filed	356	211

TWENTY-SIXTH JUDICIAL CIRCUIT
ORGANIZATION CHART



* Included in this report.